

**Preliminary Amendment filed February 7, 2005
U.S. Patent Application Serial No. 10/708,593**

REMARKS

The above amendments are believed to place the application in proper condition for examination. Early and favorable action is awaited.

The title of the invention has been amended to read: "METHOD FOR MANUFACTURING BURIED INSULATING LAYER TYPE SINGLE CRYSTAL SILICON CARBIDE SUBSTRATE".

In the event that this paper is not timely filed, Applicants respectfully petition for an appropriate extension of time. Please charge any fees for such an extension of time and any other fees which may be due with respect to this paper, to Deposit Account No. 01-2340.

Respectfully submitted,

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